

our healthcare system. They compound our unemployment problems.

Don't take my word for it. Look at the Federal Government itself. Even unions are opposed to a vaccine mandate, with the American Postal Workers Union, the Federal Law Enforcement Officers Association, and the American Federation of Teachers coming out in opposition not to the vaccine but to the mandate.

The pandemic does not make the Constitution irrelevant or put our rights as private citizens up for discussion. We are a nation of liberties, not mandates. We respect individuals.

That is why I am cosponsoring several different bills that would protect our citizens from this overreach. One bill, S. 2849, clarifies that Federal Agencies do not have the power to mandate COVID-19 vaccines. While this should be self-evident, sadly, many in Washington, DC, have forgotten about America's founding principles.

Another bill, S. 2843, blocks Federal Agencies from fining anyone who violates the COVID-19 mandates.

Further, the bill that Senator LEE is offering today, S. 2851, audits COVID funding so the American people know where their tax dollars went over the past year and a half, so we can evaluate what has worked and what has not, as Senator LEE has said.

The Biden administration should work to bring us together, not drive us further apart through politicized Executive actions. No matter what President Biden decides to do, an individual's right to be in charge of their own healthcare is sacrosanct, and I believe Senator LEE's bills are a step in the right direction.

Thank you.

I yield the floor.

The PRESIDING OFFICER. The Senator from Utah.

Mr. LEE. Mr. President, as if in legislative session, I ask unanimous consent that the Homeland Security and Governmental Affairs Committee be discharged from further consideration of S. 2851 and that the Senate proceed to its immediate consideration. I further ask that the bill be considered read a third time and passed and that the motion to reconsider be considered made and laid upon the table.

The PRESIDING OFFICER. Is there objection?

The Senator from Michigan.

Mr. PETERS. Mr. President, I reserve the right to object. I certainly welcome the Senator from Utah's interest in oversight of coronavirus emergency relief funds. There is no question Americans deserve to know where their hard-earned tax dollars are going and how these critical relief funds are being used to help communities all across our country in the wake of this public health crisis, especially for those who need it the most.

I am also thankful that my colleague agreed with the importance of conducting thorough oversight of these programs and supported the creation of

the Pandemic Response Accountability Committee when we passed the CARES Act. These oversight requirements, based on the successful oversight model of the American Recovery and Reinvestment Act, ensure that we have strong oversight of all coronavirus relief dollars through regular, detailed reports and recommendations from the PRAC, the GAO, and the inspector general.

Following guidance from the Office of Management and Budget, all COVID-19 relief funding from the legislation that the Senator has identified is already being tracked on USASpending.gov. Anyone—anyone—can go to the website right now and see the figures.

As of August 31, Congress has provided \$4.7 trillion in relief spending. The administration has committed \$3.9 trillion of those funds to helping communities, and \$3.4 trillion in assistance has already reached those who need help through this crisis.

I would also urge the Senator to consult the more than 1,300 oversight reports that the PRAC has already completed related to the pandemic response, in addition to the more than 100 reports that the GAO has also issued on this topic, rather than creating additional and redundant work for the GAO at taxpayer expense.

The Senator's proposal is duplicative and unnecessary, and for that reason I object.

The PRESIDING OFFICER. Objection is heard.

The Senator from Utah.

Mr. LEE. Mr. President, I appreciate the insight from my friend, colleague, and distinguished Senator from Michigan. I appreciate his willingness to look out for making sure that there isn't duplication in government.

I also think it is important that at a time when we are spending an unprecedented amount of money, that we are on the side of redoubling efforts to audit, to oversee.

There has never been a time in American history when we have brought in more money than we have brought in in the year 2020. We brought in over \$3 trillion. But there has never been a time when we have spent nearly as much money in total dollars or as far as a number of dollars relative to what we brought in.

I mean, we spent \$6.6 trillion last year. This is an enormous amount of money. We are spending a comparable amount again this year—again, trillions of dollars more than we are bringing in. We are doing it ostensibly because of the COVID pandemic. And for that reason, it is good that we make sure that we know where we are spending that money, where it is going. If it can make our efforts more effective and more efficient, if this is about protecting and sustaining life, then why wouldn't we want to make sure that it is being done in the most effective, efficient way possible?

We work for the people. They deserve to know where the money is being spent.

The PRESIDING OFFICER. The Senator from Kansas.

#### GOVERNMENT SPENDING

Mr. MARSHALL. Mr. President, I come to the floor today in support of our men and women in uniform who put their lives on the line each day to defend our freedoms and our American way of life.

Unfortunately, thousands of our heroes are about to lose those very freedoms that they have fought so hard to defend, as Joe Biden's vaccine mandate is threatening them with a dishonorable discharge should they choose not to get the COVID vaccine.

Now, let me be clear, as a physician and a veteran, I am confident the vaccine has saved countless lives, and I encourage every veteran, every American to consider and to discuss with their physician getting that vaccine. I believe vaccinating our servicemembers, though, against COVID-19 is such a very, very important effort. But deep down inside, I am still this real doctor from Great Bend, KS, and I believe in the sanctity of the physician-patient relationship and that every one of our situations is unique.

A soldier's clinical history is unique. There are pros and cons; there are risks and benefits of taking this vaccine. And each of our soldiers all are using common sense—the common sense that God has given them, and I respect their decisions. This administration should too.

Right now, thousands of our servicemembers are not vaccinated. When it comes to our guardsmen and -women in Kansas, only 58 percent are fully or partially vaccinated—a number I am confident would hold true across the remainder of the country.

Unfortunately, the policy out of the White House says that one size has to fit all; that there is no exception, even though we know that natural immunity to COVID is the same as, if not more powerful than, the vaccine.

We have never asked people—especially military folks—to get a vaccine for a virus they are already immune to or a virus that doesn't affect them. It just doesn't make sense.

Because of Joe Biden's vaccine mandate, thousands of American heroes are going to be separated from the service, and they are going to, perhaps, be given a dishonorable discharge.

I want to make sure this body and the American people understand exactly what the significance of a dishonorable discharge is. Soldiers will lose access to medical benefits from the VA. They will lose access to home loans from the VA. They will lose access to the GI bill for further education. They will potentially lose their right to vote in some States. They will lose their Second Amendment rights and access to ammunition. They will lose military funeral honors. They will lose the ability to reenlist in another branch of military. And they will have an extremely difficult time finding employment.

Getting a dishonorable discharge may be the worst checkmark you can get in your life—truly, a scarlet letter. These sort of repercussions sound like they should be reserved for felons. But, no, this is what Joe Biden wants to hand down to our servicemembers. This is insulting, and we must put a stop to it.

For these reasons, I introduced legislation—the COVID-19 Vaccine Dishonorable Discharge Prevention Act—to prohibit the Department of Defense from dishonorably discharging American heroes who choose to not receive a COVID-19 vaccine.

There is no question about it: American heroes should not be treated as felons because of their personal medical choices.

This is one of a number of highly important issues for our national security that Leader SCHUMER and our colleagues across the aisle have to put on hold while they go back and forth on how to spend taxpayers' money on their radical agenda instead of finalizing the NDAA.

The annual defense bill is the only authorizing legislation that Congress passes every year—60 years in a row, as a matter of fact—but this now is the fourth latest in history that it has been initially brought up for consideration on the Senate floor.

Considering the foreign policy disasters this White House has created, one would think delivering a paycheck to our servicemembers and funding to increase our military's lethality would be top of mind.

Our troops deserve better, and I am calling on Leader SCHUMER to bring the NDAA to the floor. Our American heroes deserve better than this, and we need to get to my amendment as soon as possible.

I want to thank Senators CRUZ, LANKFORD, TUBERVILLE, CRAMER, JOHNSON, Senators RICK SCOTT, KENNEDY, and Senator WICKER for joining me in this important legislation.

I look forward to continuing to work with them once we submit it as an amendment to the NDAA.

I yield back.

The PRESIDING OFFICER. The Senator from North Carolina.

#### GOVERNMENT SPENDING

Mr. TILLIS. Mr. President, American families are hurting, and there is no relief in sight. We are facing skyrocketing inflation, and families are feeling it every time they go to the grocery store.

We are facing a supply chain crisis that threatens to deny families the food and goods that they need. We are facing a surging energy crisis that is literally burning holes in the wallets of hard-working Americans.

Just this week, I drove up from Charlotte and I was amazed at how much more it took me to refuel my truck about halfway up from Charlotte to DC.

This has gotten so bad that some families are really beginning to

rethink their travel plans as we approach the holidays. We are facing a labor shortage crisis, with small businesses and farms across the country struggling to fill jobs. Even as they raise the potential salaries, the people are simply not coming.

President Biden and his allies in Congress have chosen some interesting ways to respond to these crises. In some cases, they have just ignored them. They have been making excuses for others, and they have been making a case that everything will be fine if we just have more government, more spending, and more taxes.

That is why, for months, President Biden and congressional Democrats have put all their time and energy into crafting a completely partisan \$3.5 trillion tax-and-spending spree. They are spending on leftwing priorities that will result in more debt, more inflation, more dependency government, and more government intrusion into the lives of all Americans.

Equally concerning is how the Democrats want to pay for some of their out-of-control spending. They plan to take \$400 billion from taxpayers by monitoring and auditing their bank accounts.

Democrats want to turn your bank or your credit union—that small bank around the corner in some rural community across America—into a branch of the IRS, making them monitor and report your financial activity and directly report to it the IRS.

To make matters worse, the Democrats want to hire 80,000 new IRS agents so they can go through your personal financial information—what you spend your money on and what income you take in. And using that information, the IRS will then try to squeeze out any additional money that they can from you.

The Democrats originally proposed making the threshold of the IRS reporting at a \$600 transaction. Americans who heard about the scheme were outraged.

Most Americans aren't too fond of the IRS. I dare say, if you were to do a poll of the 10 most favorite government agencies, the IRS wouldn't make the list. And they certainly don't trust the IRS with having more power and more of your personal financial information.

My office alone has received over 15,000 emails opposing this overreach. I imagine many of my Democratic colleagues have heard from their constituents as well, so it is not surprising they went back to the drawing board. Since the \$600 transaction wasn't selling, they came up with a new proposal, and it was a total of \$10,000 in transactions that would trigger an IRS reporting requirement.

But you can't be fooled by this sleight of hand. It will subject nearly every American with a job to the same IRS scheme. Consider that the average American makes a little bit more than \$60,000 in annual expenditures, yet Democrats have the audacity to claim

that this plan is really just targeted to the wealthy.

I don't know many hairdressers and plumbers and painters or Uber drivers who are billionaires, but I do know that they make over \$10,000 a year and they will be subject to the same scheme because of the way they make their income.

Now, these hard-working Americans, who have done nothing wrong, could have their personal information sent directly to the IRS.

And let's be clear, this additional information won't even provide the IRS with direct evidence of tax noncompliance. Instead, it would give the IRS—and keep in mind, 80,000 more IRS employees; roughly twice, doubling the number of people working in the IRS—to go on a taxpayer-funded fishing investigation designed to rummage through individual Americans' finances in the hope of finding noncompliance.

We don't let police enter someone's house without a warrant in the hopes they can find something illegal, and we certainly should not provide this kind of power to the IRS.

And what will happen when a hard-working hairdresser or plumber or carpenter, who is already struggling to make ends meet, gets a letter from the IRS alleging that they owe more taxes?

They don't have an army of tax lawyers and accountants like billionaires do. They will have to try and take on the IRS themselves, and that is a losing proposition.

The IRS reporting plan is not about catching tax cheats and making sure billionaires are paying their taxes. It is about shaking down middle-class Americans to pay for the Democrats' tax-and-spending spree, plain and simple, burning them with more bureaucracy and giving them yet another thing they have to worry about, in addition to rising inflation, energy prices, and supply chain shortages.

I was talking with one of my staff this week about my own personal situation and what I think happens every day in this country. You have somebody who is struggling to pay their bills. I had a family member many years ago who came to me and said they needed—if I would give them a loan so that they could make ends meet. They worked in construction and they had a project coming due, but they had a cash-flow problem. So I made them a loan, like so many people do for their friends and family members. Well, depending upon the size of that gesture, it could suddenly be a reportable transaction to the IRS.

What is an IRS compliance agent going to do?

They are going to call you up and say: Well, you didn't report that as income.

And then the person is going to say: Well, it was a loan.

And then the IRS agent is going to say: Well, where was the document?

And so: It was with a brother or an uncle or a cousin. We shook hands, and I promised to pay him back.